

MEMORANDUM OF INTERVIEW OR ACTIVITY

Type of Activity: <input checked="checked" type="checkbox"/> Personal Interview <input type="checkbox"/> Telephone Interview <input type="checkbox"/> Records Review <input type="checkbox"/> Other:	Date and Time: September 3, 2019 1:11 p.m.
Activity or Interview of: MOLLISON, DARRYL 9014 S. MARSHFIELD AVE CHICAGO, IL 60620 (312) 522-7456	Conducted by: Special Agent Erik Harkey Assistant Special Agent In Charge Frank Boenzi Location of Interview/Activity: McDonald's 1637 West 95th Street Chicago, IL 60643

Subject Matter/Remarks

DARRYL MOLLISON was placed under oath and interviewed. MOLLISON provided the following information substantially in summary:

MOLLISON advised he was having an issue with the processing of a tax year 2017 Notice of Loss (NOL) filing. MOLLISON claimed he had filed an Internal Revenue Service (IRS) Form 1045 Application of for Tentative Refund based off of a business loss he was carrying forward. MOLLISON described the interactions he had with the Chicago IRS Taxpayer Assistance Center (TAC) and the IRS Taxpayer Advocate Service (TAS). MOLLISON claimed IRS TAS employee MERRITT had processed his IRS Form 1045 incorrectly. MOLLISON advised of multiple contacts he had had with IRS call center employees, IRS TAS employees and IRS TAC employees. MOLLISON advised he had kept written records of the contacts made and would provide them to the reporting special agent (RSA). MOLLISON advised he eventually was contacted by IRS TAS supervisor ANDREW VANSINGEL. MOLLISON stated VANSINGEL would send MOLLISON a Letter of Findings. MOLLISON received the Letter of Findings from VANSINGEL and was concerned because the post date on the envelope containing the letter was June 28, 2019, but the date listed on the letter itself was May 17, 2019.

Notes taken during the interview were recapped with MOLLISON and he agreed they were accurate. MOLLISON declined to provide a written affidavit but advised he would e-mail the RSA the aforementioned documents.

Attachments:

- Documents provided to the RSA by MOLLISON including the letter from VANSINGEL.

Case Title:

VANSINGEL, ANDREW

Plaintiff(s))	UNITED STATES DISTRICT COURT
		NORTHERN DISTRICT OF ILLINOIS
Darryl C. Mollison)	
v.)	
)	
)	
Defendant(s))	
Commissioner of Internal Revenue)	

COMPLAINT

Jurisdiction

Within the current dispute between parties, Darryl C. Mollison, herein forwarding such addresses as a reasonable person (Plaintiff), and the Commissioner of Internal Revenue, hereafter addressed as IRS, Secretary, Defendant and/or Tax Advocate Service (TAS), the venue of resolution being the U.S. Federal Court—pursuant to powers and authorities of Title 28 USC § 1331, § 1491(a)(1), (2) and Title 26 6512(b) for the due process and procedure of jurisdiction that “The district courts shall have original jurisdiction of all civil actions arising under the Constitution, laws, or treaties of the United States”, “shall have jurisdiction to render judgment upon any claim against the United States founded either upon the Constitution, or any Act of Congress or any regulation of an executive department, or upon any express or implied contract with the United States,” “to provide an entire remedy and to complete the relief afforded by the judgment, the court may, as an incident of and collateral to any such judgment,” wherein “the court shall have the power to remand appropriate matters to any administrative or executive body or official with such direction as it may deem proper and just” and “shall have jurisdiction to determine the amount of such overpayment, and such amount shall, when the decision of the Tax Court has become final, be credited or refunded to the taxpayer,” respectively, are herein sought and invoked.

Claim for Relief- Misadministration of Taxation Procedure

(Proximate Cause)

Under the duties and portents of the Commissioners of Internal Revenue entailed in Title 26 USC § 7803 paragraph (2)(a), (3) and (4), in their entirety adjoin the duties to “administer, manage, conduct, direct, and supervise the execution and application of the internal revenue laws,” “ensure that employees of the internal Revenue Service are familiar with and act in accord with taxpayer rights” and “shall consult with the Oversight Board on all matters set forth in paragraphs (2) and (3),” Defendant would be disposed to such duties within the scope of interests formed under this complaint.

Wherein the substantive argument is the processing of 1045 Tentative Application for Refund filed in Tax Year (TY) 2018 for the originating period of 2017 filing, the dispute arises from the inherent

inconsistencies with the procedure and administration of such filing. Pursuant to the instructions of the 1045 form:

- You must file Form 1045 within 1 year after the end of the year in which an NOL claim of right adjustment arises.
- The IRS will process your application within 90 days from the later of: The date you file the complete application, or The last day of the month that includes the due date (including extensions) for filing your 2017 income tax return (or, for a claim of right adjustment, the date of the overpayment under section 1341(b)(1)).
- File with the Internal Revenue Service Center for the place where you live

Certified Delivery Receipt Numbers:

70173040000026697596 delivered at 12:17 pm on February 19, 2018 in FRESNO, CA 93888 Form 1040 2017 filing; 70173040000026697589 delivered at 6:19 am on February 22, 2018 in FRESNO, CA 93888 Form 1045 2017 Separate filing; 70150640000600012154 delivered on March 19, 2018 at 5:19 pm Delivered FRESNO, CA 93888 Form 1040X 2015 Amended Tax filing.

Equally cited in the 2019 U.S. Master Tax Guide:

- "If a refund is not issued within the 45-day grace period, interest is payable for the period from the due date of the original return to the date the refund is paid. The interest rate the IRS must pay for overpayment of taxes by noncorporate taxpayers is equal to the federal short-term rate plus three percentage points."
- These remedies coincide directly with 26 U.S. Code § 6611 (e)(2)(a)(b) and (3) and § 6401(c) Amounts treated as overpayments

Addressable to IRM 6411(b) & (c)(2), CFR 5.6411-1 (e), IRC 1341(b)(1), IRS Section 6402(a), The Tax Payer's Bill of Rights(#1,2,4,5, &9), 26 CFR 301.6621-1: Interest rate-Determination of Interest and REV. RUL. 2018-12 TABLE 1 and d(2), the mandatory filing of supplemental forms with the 2015 1040X (notation "Do Not Process"), the 90-day processing deadline had elapsed at the most extended date of April 3rd, 2018.

IRS Letter 662C was forwarded with the corrections of the then only confirmed receipt of the 1045 form. Such corrections stipulated that the amended return was processed upon these corrections, entered into the database and remitted with the concurrent refund of \$281.

No further acknowledgement of the receipt of the 1045 form filled in February 16th, 2018 was confirmed until December 6th of the same year, whereby a resubmission of the signed original (uncorrected) copy was fax to the TAS service center—with limits of such processing set forth in Title 26 USC § 6411(b) ALLOWANCE OF ADJUSTMENTS.

Thereafter, Title 26 CFR § 301.6621-1: Interest rate-Determination of Interest addresses the accumulation of interest to such distributions after the 45 day mandate upon the acceptance of such filing in processable form, concurrently, 26 U.S. Code § 6622 (a), under the general rule, stipulates that "in computing the amount of any interest required to be paid under this title or sections 1961(c)(1) or 2411 of title 28, United States Code, by the Secretary or by the taxpayer, or any other amount determined by reference to such amount of interest, such interest and such amount shall be compounded daily." In tandem, the 90-day statute of processing and refund being materially breached

with concurrent 60-day extension requests in letters 2645C (December 24th, 2018) and 2644C (February 15th, 2019) substantively infer of noncompliant administration after the resubmission to original documents to TAS on December 6th, 2018.

With regard to the procedural execution of remedy, this compliant infers that the IRS operations advanced to misadministration within the course of oversight at numerous occasions. Embodied in Title 26 USC §7803 (3), 4(1)(B)(iii) and IRM 13.1.1.1.1 Taxpayer Bill of Rights (TBOR), recorded correspondence and directed actions of advisement were disproportionate to the standards held within the Taxpayer Bill of Rights and various Internal Revenue procedural guidelines. The administration of IRS in these matters availed to the level of personal and financial injury through inconsistent treatment of sought remedies. IRS's oversights were inconsistent even with the advocacy of U.S. Congressional member offices in departure of IRM 4.4.19.2 Criteria for Issuance of Manual Refunds under the hardship provisions. Also inferred are that several deferrals of procedure were committed under the hardship manual refund request protocols, requested in June of 2019, by TAS within the scope of:

IRM 4.4.19.8.1 Form 3753

- d. A hardship situation necessitates a quicker refund than normal systemic processing can provide. A Taxpayer Advocate Service (TAS) employee can initiate a hardship direct deposit, once all documentation has been received, using an Operations Assistance Request (OAR).
- f. Direct Deposit/Fed wire.

IRM 3.17.79.3.3 Issuing Hardship Refunds

- 2. Taxpayer Advocate Service (TAS) refund requests will be received as hardships. Manual refund cases received as a paper check (Form 5792) requests must be complete and contain all required supporting documentation (including third party verification or a signed statement from the Local Tax Advocate (LTA)) in order for TAS to initiate. See IRM 21.4.4, *Manual Refunds*.
- 3. A direct deposit (Form 3753) request must be complete and contain all required supporting documentation (including 3rd party verification) or a signed statement from the LTA in order for TAS to initiate. In addition to following procedural guidelines in IRM 21.4.4, *Manual Refunds*, the following must be included to substantiate an ACH/Direct Deposit (DD) request:
 - a. Proof of economic hardship to support issuing an ACH/DD manual refund.
 - b. Proof from bank that a savings or checking account exists and it is the account of the taxpayer or a voided check. Use discretion when taxpayer accounts are Married Filing Joint (MFJ).

IRM 4.4.19.2 Criteria For Issuance of Manual Refunds:

- d. Hardship— Those refunds, required based on a hardship, where the taxpayer needs the refund in less than ten days.
- e. Congressional Inquiries, concerning processing delays and the IRS is at fault.

IRM 13.1.1.1.1 Taxpayer Bill of Rights (TBOR)

- 2. This legislation included a provision, that authorized the Taxpayer Ombudsman (now National Taxpayer Advocate), to issue Taxpayer Assistance Orders (TAOs) when taxpayers were suffering or about to suffer significant hardships because of the way the Internal Revenue laws were being administered. This was expanded by the

Commissioner to include any instance where a taxpayer was suffering or about to suffer a significant hardship, regardless of the cause of the hardship.

Demand- Recovery of Overpayment and Enforcement of Judgement

Wherefore, this complaint infers that the IRS's misadministration of the statutory procedure as imminent causa prima, led to the injury and reduction of Plaintiff's personal, financial, business interests and promise in severalty, demand immediate remission of due recourse addressable under the enlisted procedures and such other relief to which plaintiff is entitled at law or in equity.

Signature: _____

Date: August 29, 2019

Darryl C. Mollison

Street: 9014 S. Marshfield Ave.

City: Chicago, IL 60620-5455

Phone: 312-522-7456

Email: dcmollison@outlook.com

Plaintiff

Darryl C. Mollison

9014 S. Marshfield Ave
Chicago, IL 60620
312-522-7456

dcmollison@outlook.com

Notice of Civil Complaint:

United States District Court

Northern District of Illinois

Everett McKinley Dirksen U.S.
Courthouse

219 South Dearborn Street
Chicago, IL 60604
312-435-5670

Request for Representation Entered

Defendant

Commissioner of Internal
Revenue

1111 Constitution Ave. NW,
Washington, DC 20526
202-622-1710

7552 3492 0000 2648 7552

U.S. Postal Service
CERTIFIED MAIL RECEIPT

OFFICIAL USE

Postage: \$3.45

0161 10

Postmark: None

02/16/2018

Send To: Department of Treasury
Internal Revenue Service
Fresno, CA 93888-0022

7552 3492 0000 2648 7552

U.S. Postal Service
CERTIFIED MAIL RECEIPT

OFFICIAL USE

Postage: \$3.45

0161 10

Postmark: None

02/16/2018

Send To: Department of Treasury
Internal Revenue Service
Fresno, CA 93888-0022

7015 0540 0006 0006 2154

U.S. Postal Service
CERTIFIED MAIL RECEIPT

OFFICIAL USE

Postage: \$3.45

0161 10

Postmark: None

02/15/2018

Send To: Dept of Treasury Internal Revenue Service
Fresno, CA 93888-0022

1040/1045

1040X



Stop 6525 (AN CIS)

Kansas City MO 64999-0025

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

Use for payments

Letter Number: LTR0662C

Letter Date : 2018-05-09

Tax Period : 201512

BODCD-SA



DARRYL C MOLLISON
9014 S MARSHFIELD AVE
CHICAGO IL 60620-5545

INTERNAL REVENUE SERVICE
Stop 6525 (AM CIS)
Kansas City MO 64999-0025

338803124 SL MOLL 30 0 201512 670 000000000000



Department of the Treasury
Internal Revenue Service

Stop 6525 (AM CIS)
Kansas City MO 64999-0025

OMB Clearance No.: 1545-0074

In reply refer to: 0939765183
May 09, 2018 LTR 662C - 1
338-80-3124 201512 30
Input Op: 0939765183 00026846
BODC: SB

DARRYL C MOLLISON
9014 S MARSHFIELD AVE
CHICAGO IL 60620-5545

Taxpayer Identification Number: 338-80-3124
Tax Period(s): Dec. 31, 2015

Form: 1040X
Carryback From Tax Period Ended: Dec. 31, 2017
Kind of Carryback: Individual
CISNL1QNJF

Dear Taxpayer:

We processed your request for adjustment, dated Mar. 15, 2018. We changed your proposed decrease in tax. You should correct your records to reflect the changes we made.

Please see the enclosed Corrected Form 1040X for 2015 which shows the status of your account following the adjustment. Column A of your 2015 Form 1040X was not correct. In addition, we made some corrections to your Form 1045 Schedule A and B which impacted the amount of your loss as well as the amount of loss available to carry to other years.

If you have any questions, please call us toll free at 1-800-829-0922.

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, please include this letter and provide your telephone number with the hours we can reach you in the spaces below.

Keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

0939765183
May 09, 2018 LTR 662C 1
338-80-3124 201512 30
Input Op: 0939765183 00026847

DARRYL C MOLLISON
9014 S MARSHFIELD AVE
CHICAGO IL 60620-5545

Sincerely yours,



Darryl J. Jenkins
Operation Manager, AM OP's 2

Enclosure(s):
Copy of this letter
Envelope
Corrected Information

Form **1040X**

(Rev. January 2018)

Department of the Treasury—Internal Revenue Service

Amended U.S. Individual Income Tax Return

OMB No. 1545-0074

Go to www.irs.gov/Form1040X for instructions and the latest information.This return is for calendar year ☐ 2017 ☐ 2016 ☐ 2015 ☐ 2014

Other year. Enter one: calendar year 2015 or fiscal year (month and year ended):

Your first name and initial

DARRYL C MOLLISON

Last name

Your social security number

x x x x x 3 1 2 4

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Current home address (number and street). If you have a P.O. box, see instructions.

9014 S MARSHFIELD AVE

Apt. no.

Your phone number

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

CHICAGO, IL 60620

Foreign country name

Foreign province/state/county

Foreign postal code

Amended return filing status. You must check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from a joint return to separate returns after the due date.☒ Single☐ Head of household (If the qualifying person is a child but not your dependent, see instructions.)☐ Married filing jointly☐ Married filing separately☐ Qualifying widow(er)**Full-year coverage.**

If all members of your household have full-year minimal essential health care coverage, check "Yes." Otherwise, check "No." See instructions.

☐ Yes☐ No

Use Part III on the back to explain any changes

Income and Deductions

	A. Original amount or as previously adjusted (see instructions)	B. Net change—amount of increase or (decrease)—explain in Part III	C. Correct amount
1 Adjusted gross income. If a net operating loss (NOL) carryback is included, check here <input type="checkbox"/>	1 \$14,710.00	(\$43,347.00)	(\$28,637.00)
2 Itemized deductions or standard deduction	2		\$8,745.00
3 Subtract line 2 from line 1	3		\$0.00
4 Exemptions. If changing, complete Part I on page 2 and enter the amount from line 29	4 \$4,000.00	\$0.00	\$4,000.00
5 Taxable income. Subtract line 4 from line 3	5 \$2,259.00	(\$2,259.00)	\$0.00

Tax Liability

6 Tax. Enter method(s) used to figure tax (see instructions): Tax Tables	6		\$0.00
7 Credits. If a general business credit carryback is included, check here <input type="checkbox"/>	7		\$0.00
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	8		\$0.00
9 Health care: individual responsibility (see instructions)	9	\$0.00	\$0.00
10 Other taxes	10	\$0.00	\$0.00
11 Total tax. Add lines 8, 9, and 10	11	\$281.00	(\$281.00)

Payments

12 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (If changing, see instructions.)	12	\$1,649.75	\$0.00	\$1,649.75
13 Estimated tax payments, including amount applied from prior year's return	13	\$0.00	\$0.00	
14 Earned income credit (EIC)	14	\$0.00	\$0.00	\$0.00
15 Refundable credits from: <input type="checkbox"/> Schedule 8812 Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8962 or <input type="checkbox"/> other (specify):	15	\$0.00	\$0.00	\$0.00
16 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed	16			
17 Total payments. Add lines 12 through 15, column C, and line 16	17			

Refund or Amount You Owe

18 Overpayment, if any, as shown on original return or as previously adjusted by the IRS.	18		
19 Subtract line 18 from line 17 (if less than zero, see instructions.)	19		
20 Amount you owe. If line 11, column C, is more than line 19, enter the difference	20		
21 If line 11, column C, is less than line 19, enter the difference. This is the amount overpaid on this return	21		
22 Amount of line 21 you want refunded to you	22		
23 Amount of line 21 you want applied to your (enter year): estimated tax	23		

Complete and sign this form on Page 2.

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11360L

Form 1040X (Rev. 1-2018)

Form 1045 (2017)

Page 3

Schedule A—NOL (see instructions)

1	Enter the amount from your 2017 Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount (see instructions)								-43,374
2	Nonbusiness capital losses before limitation. Enter as a positive number	2							42250.06
3	Nonbusiness capital gains (without regard to any section 1202 exclusion)	3							
4	If line 2 is more than line 3, enter the difference. Otherwise, enter -0-	4						0.00	
5	If line 3 is more than line 2, enter the difference. Otherwise, enter -0-	5						0.00	
6	Nonbusiness deductions (see instructions)	6							
7	Nonbusiness income other than capital gains (see instructions)	7							
8	Add lines 5 and 7	8						0.00	
9	If line 6 is more than line 8, enter the difference. Otherwise, enter -0-	9						0.00	
10	If line 8 is more than line 6, enter the difference. Otherwise, enter -0-. But don't enter more than line 5	10						0.00	
11	Business capital losses before limitation. Enter as a positive number	11						0.00	
12	Business capital gains (without regard to any section 1202 exclusion)	12							
13	Add lines 10 and 12	13						0.00	
14	Subtract line 13 from line 11. If zero or less, enter -0-	14							
15	Add lines 4 and 14	15						0.00	
16	Enter the loss, if any, from line 16 of your 2017 Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 19, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you don't have a loss on that line (and don't have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15	16							
17	Section 1202 exclusion. Enter as a positive number	17						0.00	
18	Subtract line 17 from line 16. If zero or less, enter -0-	18						0.00	
19	Enter the loss, if any, from line 21 of your 2017 Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 20 of Schedule D (Form 1041).) Enter as a positive number	19							
20	If line 18 is more than line 19, enter the difference. Otherwise, enter -0-	20						0.00	
21	If line 19 is more than line 18, enter the difference. Otherwise, enter -0-	21						0.00	
22	Subtract line 20 from line 15. If zero or less, enter -0-	22						0.00	
23	Domestic production activities deduction from your 2017 Form 1040, line 35, or Form 1040NR, line 34 (or included on Form 1041, line 15a)	23							
24	NOL deduction for losses from other years. Enter as a positive number	24						0.00	
25	NOL. Combine lines 1, 9, 17, and 21 through 24. If the result is less than zero, enter it here and on page 1, line 1a. If the result is zero or more, you don't have an NOL	25						42250.06	

Form 1045 (2017)

-43,374

001 AB

Form 1045 (2017)

Page 4

Schedule B—NOL Carryover (see instructions)

Complete one column before going to the next column. Start with the earliest carryback year.

	2nd preceding tax year ended ▶ 12/31/15	1st preceding tax year ended ▶ 12/31/16	preceding tax year ended ▶ 12/31/18
1 NOL deduction (see instructions). Enter as a positive number	42250.08	33577.25	33577.25
2 Taxable income before 2017 NOL carryback (see instructions). Estates and trusts, increase this amount by the sum of the charitable deduction and income distribution deduction	43,374	37,115	
3 Net capital loss deduction (see instructions)	2,259 4572.81	-702 (4199.14)	(24271.06)
4 Section 1202 exclusion. Enter as a positive number	0.00	0.00	
5 Domestic production activities deduction	0.00	0.00	
6 Adjustment to adjusted gross income (see instructions)	0.00	0.00	
7 Adjustment to itemized deductions (see instructions)	0.00	80.00	
8 Individuals, enter deduction for exemptions (minus any amount on Form 8914, line 2 for 2008; line 6 for 2009). Estates and trusts, enter exemption amount	4000.00	4050.00	4050.00
9 Modified taxable income. Combine lines 2 through 8. If zero or less, enter -0-	8672.81	3,348 0.00	0.00
10 NOL carryover (see instructions)	33577.25	33577.25	
Adjustment to Itemized Deductions (Individuals Only) Complete lines 11 through 18 for the carryback year(s) for which you itemized deductions only if line 3, 4, or 5 above is more than zero.	37,115	33,767	
11 Adjusted gross income before 2017 NOL carryback	14972.81	7956.78	
12 Add lines 3 through 6 above	0.00	0.00	
13 Modified adjusted gross income. Add lines 11 and 12	14972.81	7956.78	
14 Medical expenses from Sch. A (Form 1040), line 4 (or as previously adjusted)	0.00	0.00	
15 Medical expenses from Sch. A (Form 1040), line 1 (or as previously adjusted)	0.00	0.00	
16 Multiply line 13 by percentage from Sch. A (Form 1040), line 3	0.00	0.00	
17 Subtract line 16 from line 15. If zero or less, enter -0-	0.00	0.00	
18 Subtract line 17 from line 14	0.00	0.00	
19 Mortgage insurance premiums from Sch. A (Form 1040), line 13 (or as previously adjusted)	0.00	0.00	
20 Refigured mortgage insurance premiums (see instructions)	0.00	0.00	
21 Subtract line 20 from line 19	0.00	0.00	

Form 1045 (2017)

88169



Department of the Treasury
Internal Revenue Service

Stop 6525 (AM CIS)
Kansas City MO 64999-0025

OMB Clearance No.: 1545-0074

In reply refer to: 0939765183
May 09, 2018 LTR 662C 1
338-80-3124 201512 30
Input Op: 0939765183 00026846
BODC: SB

DARRYL C MOLLISON
9014 S MARSHFIELD AVE
CHICAGO IL 60620-5545

Taxpayer Identification Number: 338-80-3124
Tax Period(s): Dec. 31, 2015

Form: 1040X
Carryback From Tax Period Ended: Dec. 31, 2017
Kind of Carryback: Individual
CISNL1QNJF

Dear Taxpayer:

We processed your request for adjustment, dated Mar. 15, 2018. We changed your proposed decrease in tax. You should correct your records to reflect the changes we made.

Please see the enclosed Corrected Form 1040X for 2015 which shows the status of your account following the adjustment. Column A of your 2015 Form 1040X was not correct. In addition, we made some corrections to your Form 1045 Schedule A and B which impacted the amount of your loss as well as the amount of loss available to carry to other years.

If you have any questions, please call us toll free at 1-800-829-0922.

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, please include this letter and provide your telephone number with the hours we can reach you in the spaces below.

Keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

0939765183

May 09, 2018 LTR 662C 1

338-80-3124 201512 30

Input Op: 0939765183 00026847

DARRYL C MOLLISON
9014 S MARSHFIELD AVE
CHICAGO IL 60620-5545

Sincerely yours,



Darryl J. Jenkins
Operation Manager, AM OP's 2

Enclosure(s):
Copy of this letter
Envelope
Corrected Information

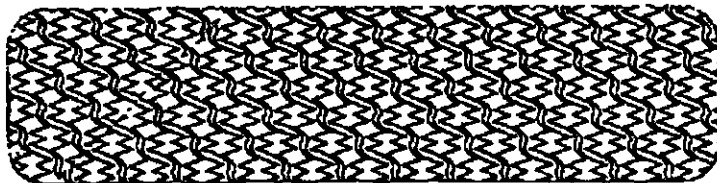
Internal Revenue Service

Taxpayer Advocate Service
Mail Stop 1005CHI
230 S. Dearborn Street
Chicago, IL 60604-1689

Official Business
Penalty for Private Use, \$300

S SUBURBAN
IL 604
26 JUN 19
PM 6 L

neopost
06/28/2019
FIRST-CLASS MAIL
US POSTAGE \$000.50⁰
US OFFICIAL MAIL
\$300 Penalty
For Private Use
ZIP 60604
041M12120085



60620-554514





YOUR VOICE AT THE IRS

THE OFFICE OF THE TAXPAYER ADVOCATE OPERATES INDEPENDENTLY OF ANY OTHER IRS OFFICE AND REPORTS DIRECTLY TO CONGRESS THROUGH THE NATIONAL TAXPAYER ADVOCATE.

May 17, 2019

Darryl C. Mollison
9014 S Marshfield Ave
Chicago, IL 60620

Dear Mr. Mollison:

My office received your request for Taxpayer Advocate Service assistance on July 18, 2018 requesting assistance in the processing of Form 1045, Application for Tentative Refund for tax year 2017. Our office worked this matter and determined that the Net Operating Loss (NOL) that you claimed cannot be refunded to you; therefore we are unable to provide any further assistance to you at this time.

Our office had extensive conversations with you explaining our conclusion. One such conversation was had with you and your Power of Attorney, Mr. Darco, who also agreed with our findings, and stated that per Internal Revenue Code (IRC) section 1341(b)(1), the NOL will decrease the tax, but not entitle you to a refund. He further stated that you could use the NOL credit as a carryforward for 20 years or until it is exhausted. His explanation is consistent with our conclusion. Despite this explanation, you insisted that you are able to convert the NOL into a refund. This is not correct.

I understand that you were advised that the Taxpayer Advocate Service (TAS) can help you with your matter. TAS does not have delegated authority to provide you with the relief you are requesting. To provide relief, TAS must work with the appropriate IRS operating division and make a request to act if there is law or regulations supporting relief. As stated above, and numerous times over the phone, the conversion of the NOL to a refund is not based in law. I understand that you have a different interpretation of the regulations, and if you continue to disagree, you can file suit in Federal District Court for the refund.

I also caution you that if you continue to submit documents regarding this matter to the IRS, it may impose a civil penalty of \$5,000. The IRS sent Letter 3175C - Frivolous Return Response which was dated 04/28/19. The letter stated, in pertinent part, that:

If you persist in sending frivolous correspondence, we will not continue to respond to it. Our lack of response to further correspondence does not in any

Taxpayer Advocate Service
230 S Dearborn St MS 1005 CH
Chicago, IL 60604

Andrew VanSingen
Employee number 1003484793
Hours:
Monday through Friday
8:00 a.m. - 4:30 p.m. CDT

Direct extension:
312-292-3801
Toll-free number:
866-946-9982

Fax number:
855-833-6443
Toll-free fax number:
855-833-6443
www.irs.gov/advocate

way convey agreement or acceptance of the arguments advanced. If you desire to comply with the law concerning your tax liability, you are encouraged to seek advice from a reputable tax practitioner or attorney.

The Internal Revenue Code section 6702 explains the penalty for a frivolous income tax return:

CIVIL PENALTY - If -

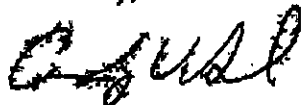
- (1) any individual files what purports to be a return of the tax imposed by subtitle A but which -
 - (A) does not contain information on which the substantial correctness of the self-assessment may be judged, or
 - (B) contains information that on its face indicates that the self-assessment is substantially incorrect; and
- (2) the conduct referred to in paragraph (1) is due to -
 - (A) a position which is frivolous, or
 - (B) a desire (which appears on the purported return) to delay or impede the administration of Federal income tax laws, then such individuals shall pay a penalty of \$5,000.00

In addition to Letter 3175C, the IRS also sent other letters addressing this matter:

- LTR 0916C - Claim Incomplete for Processing; No Consideration, dated 02/26/19;
- LTR 0474C - Math Error Explained (IMF) dated 04/03/19;
- LTR 0206C - Refund Inquiry; Copy of Check Requested/ Check Being Traced (Form FMS 1133), dated 06/05/19.

After a careful analysis of the information provided, I am unable to find a remedy based in the law or regulations; therefore, TAS will not open a case in this matter. I am not able to provide you with any additional information on this matter. You stated over the phone that you wanted information regarding your matter pursuant to the Freedom of Information Act (FOIA). FOIA requests must be done in writing and sent to the Disclosure Central Processing Unit. Refer to IRS.gov for more information on how to submit a FOIA request.

Sincerely,



Andrew VanSingel
Local Taxpayer Advocate

Taxpayer Advocate Service
230 S Dearborn St MS 1005 CHI
Chicago, IL 60604

Andrew VanSingel
Employee number 1003484793
Hours:
Monday through Friday
8:00 a.m. - 4:30 p.m. CDT

Direct extension:
312-292-3801
Toll-free number:
866-946-9982

Fax number:
855-833-6443
Toll-free fax number:
855-833-6443
www.irs.gov/advocate



KANSAS CITY MO 64999-0025

In reply refer to: 0938000000
 Nov. 20, 2018 LTR 2645C KO
 338-80-3124 201512 30
 Input Op: 0909960028 00018629
 BODC: WI

DARRYL C MOLLISON
 9014 S MARSHFIELD AVE
 CHICAGO IL 60620-5545

12/17/2018 2645C

010473

Taxpayer identification number: 338-80-3124

~~Tax periods: Dec. 31, 2015~~

Form: 1040

Dear Taxpayer:

We received one of the following items from you or your authorized third party on Oct. 09, 2018.

- Correspondence
- Telephone inquiry
- Payment
- Form
- Response to our inquiry or notice
- Penalty abatement request
- Installment agreement
- Other

12203

2/13/19

Miss Thompson

14:54

1003529575

12/17 → 2-17

We're working on your account. However, we need an additional 60 days to send you a complete response on what action we are taking on your account. We don't need any further information from you right now.

If you have questions, you can call us toll free at

~~1-800-829-0922~~

If you prefer, you can write to the address at the top of the first page of this letter.

You can get any of the forms or publications mentioned in this letter by calling 800-TAX-FORM (800-829-3676) or visiting our website at www.irs.gov/formspubs.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

0938000000

Nov. 20, 2018 LTR 2645C . K0
338-80-3124 201512 30
Input Op: 0909960028 00018630

DARRYL C MOLLISON
9014 S MARSHFIELD AVE
CHICAGO IL 60620-5545

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Tonya Williams-Wallace". The signature is written in a cursive, flowing style.

Tonya Williams-Wallace
Operations Manager, AM OPs 1



FRESNO CA 93888-0025

In reply refer to: 1042000000
Dec. 24, 2018 LTR 2645C .K0
338-80-3124 201712 30
Input Op: 1009960681 00017944
BODC: WI

DARRYL C MOLLISON
9014 S MARSHFIELD AVE
CHICAGO IL 60620-5545

008126

Taxpayer identification number: 338-80-3124
Tax periods: Dec. 31, 2017

Form: 1040

Dear Taxpayer:

We received one of the following items from you or your authorized third party on Oct. 24, 2018.

- Correspondence
- Telephone inquiry
- Payment
- Form
- Response to our inquiry or notice
- Penalty abatement request
- Installment agreement
- Other

We're working on your account. However, we need an additional 60 days to send you a complete response on what action we are taking on your account. We don't need any further information from you right now.

If you have questions, you can call us toll free at
1-800-829-0922.

If you prefer, you can write to the address at the top of the first page of this letter.

You can get any of the forms or publications mentioned in this letter by calling 800-TAX-FORM (800-829-3676) or visiting our website at www.irs.gov/formspubs.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

1042000000

Dec. 24, 2018 LTR 2645C .KO
338-80-3124 201712 30
Input Op: 1009960681 00017945

DARRYL C MOLLISON
9014 S MARSHFIELD AVE
CHICAGO IL 60620-5545

Sincerely yours,

Ursula B. Dean

URSULA DEAN
OPERATIONS MANAGER, OPERATIONS 2



PHILADELPHIA PA 19255

In reply refer to: 0544300093
 Feb. 15, 2019 LTR 2644C .K0
 338-80-3124 201712 30
 Input Op: 0509905900 00000871
 BODC: WI

DARRYL C MOLLISON
 9014 S MARSHFIELD AVE
 CHICAGO IL 60620-5545

004076

Taxpayer Identification number: 338-80-3124
 Tax periods: Dec. 31, 2017

Form: 1040

Dear Taxpayer:

We previously sent you a letter about your inquiry received Oct. 24, 2018. Although we try to respond quickly, we often need additional time for research. We can't provide a complete response at this time because:

We need more time to provide you with a complete response to your inquiry.

While waiting to hear from us, if you have a balance, you can still make payments to reduce your tax liability and interest charges. To help us apply payments properly, make your check or money order payable to the United States Treasury and provide on each payment:

- Name
- Address
- Social security or employer identification number
- Daytime telephone number
- Tax year
- Tax form

Please allow an additional 60 days for us to obtain the information we need and let you know what action we're taking. You don't need to do anything else right now.

If you have questions, you can call us toll free at 1-800-829-0922.

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, please include a copy of this letter and provide your telephone number and the hours we can reach you in the spaces below. Keep a copy of this letter for your records.

Your Telephone Number (____) _____ Hours _____

Thank you for your cooperation.

0544300093

Feb. 15, 2019 LTR 2644C K0
338-80-3124 201712 30
Input Op: 0509905900 00000872

DARRYL C MOLLISON
9014 S MARSHFIELD AVE
CHICAGO IL 60620-5545

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Joseph Dianto".

Joseph Dianto
Field Director, Accounts Management

VANSINGEL, ANDREW

As of: 9/11/2019 4:45 PM

COMPLAINT INFORMATION

Subject Type:	Known Subject	Owner:	Harkey, Erik
Subject:	VANSINGEL, ANDREW	Division:	SAC, Mid-Atlantic Field Division
Complainant Type:	Known Complainant	Group:	ASAC, Chicago
Complainant:	MOLLISON, DARRYL	POD:	Chicago (Cook)
Source:	MOLLISON, DARRYL	SharePoint URL:	[REDACTED]
How Received?	Email	Complainant Interviewed?	YES
Allegation Received On:	8/23/2019	Interview Date:	9/3/2019
Response Date (CG):		Reason for No Interview:	
		Confidentiality Waived?	
Complaint Initiated On:	9/9/2019	Provided TRN?	YES
		Provided TRN On:	9/9/2019
		TRN:	TRN-1909-0110

SUBJECT INFORMATION

Last Name:	VANSINGEL
First Name:	ANDREW
MI:	JACK
TIN:	[REDACTED]
Email:	ANDREW.J.VANSINGEL@IRS.GOV
Phone:	[REDACTED]
Date of Birth:	[REDACTED]
Address Line 1:	[REDACTED]
Address Line 2:	[REDACTED]
City:	[REDACTED]
State:	[REDACTED]
Zip:	[REDACTED]
Country:	[REDACTED]
Has Bargain Unit Status:	NO
Series:	0501
Pay Plan:	IR
Grade:	1
Post of Duty:	CHICAGO, IL
Position / Work Title:	SUPERVISORY ASSOCIATE ADVOCATE
Employment Status:	1 - PERMANENT
Gender:	[REDACTED]
Enter on Duty Date:	7/24/2017

COMPLAINANT INFORMATION

Last Name:	MOLLISON
First Name:	DARRYL
MI:	
TIN:	338-80-3124
Email:	dcmollison@outlook.com
Phone:	(312) 522-7456
Date of Birth:	[REDACTED]
Address Line 1:	9014 S. MARSHFIELD AVE
Address Line 2:	[REDACTED]
City:	CHICAGO
State:	IL
Zip:	60620
Country:	United States of America
Has Bargain Unit Status:	
Series:	
Pay Plan:	
Grade:	
Post of Duty:	
Position / Work Title:	
Gender:	MALE

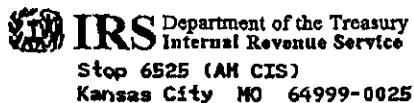
BASIS

On September 3, 2019, DARRYL MOLLISON reported his request for a Notice of Loss (NOL) carryover was not being processed by the Internal Revenue Service (IRS) properly. MOLLISON claimed the IRS was not issuing his tax refund timely and it was causing a financial hardship. MOLLISON stated, via e-mail, that IRS Supervisory Associate Advocate ANDREW VANSINGEL was not addressing MOLLISON's hardship request appropriately.



INPUT BY

Input By: Harkey, Erik
Division: SAC, Mid-Atlantic Field Division
Group: ASAC, Chicago
POD: Chicago (Cook)



DARRYL C MOLLISON
9014 S MARSHFIELD AVE
CHICAGO IL 60620-5545

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.

0931021660

BODCD-SB

Use for payments

Letter Number: LTR0916C

Letter Date : 2019-03-05

Tax Period : 201712



338803124

INTERNAL REVENUE SERVICE
Stop 6525 (AM CIS)
Kansas City MO 64999-0025
|||

DARRYL C MOLLISON
9014 S MARSHFIELD AVE
CHICAGO IL 60620-5545

338803124 SL MOLL 30 0 201712 670 0000000000

0931021660
Mar. 05, 2019 LTR 916C 1
338-80-3124 201712 30
00814645

DARRYL C MOLLISON
9014 S MARSHFIELD AVE
CHICAGO IL 60620-5545

need to resolve a tax problem with the IRS. LITCs provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. For more information and to find an LTC near you, see the LTC page at www.taxpayeradvocate.irs.gov/litcmap or IRS Publication 4134, Low Income Taxpayer Clinic List. This Publication is also available by calling the IRS toll-free at 1-800-829-3676 or visiting your local IRS office.

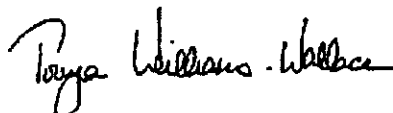
When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,



Tonya Williams-Wallace
Operations Manager, AM OPs 1

Enclosures:
Copy of this letter
Publication 1
2015 tax return print



Department of the Treasury
Internal Revenue Service

Stop 6525 (AM CIS)
Kansas City MO 64999-0025

In reply refer to: 0931021660
Mar. 05, 2019 LTR 916C 1
338-80-3124 201712 30

00014644
BQDC: SB

DARRYL C MOLLISON
9014 S MARSHFIELD AVE
CHICAGO IL 60620-5545

Taxpayer identification number: 338-80-3124
Kind of tax: Income
Date claims received: Oct. 24, 2018
Tax periods: Dec. 31, 2017

Dear Mr. Mollison:

We can't process your claim for the tax periods listed above.

Our records show that we received your 2017 Form 1045 and a 2015 Form 1040X on March 28, 2018. We processed the 2017 Form 1045 and issued a correction letter on April 30, 2018 and a \$281.00 refund check on May 11, 2018. The refund and letter were issued well within the 90-day time period and have not been returned to us as undeliverable.

We are enclosing a computer print of the 2015 original return that you filed. The return claimed itemized deductions and the tax paid was \$281.00 not \$463.00 as shown on the Forms 1045 and 1040X. There will not be any additional refunds issued from the 2015 account. If you did not receive the \$281.00 refund, you may complete a Form 3911 requesting that a refund trace be completed.

You can get any of the forms or publications you need from our website at www.irs.gov/formspubs or by calling 1-800-TAX-FORM (1-800-829-3676).

If you have questions, you can call us at 1-800-829-0922.

If you prefer, you can write to us at the address at the top of the first page of this letter.

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 1-877-777-4778.

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. LITCs serve individuals whose income is below a certain level and who

0931021660
Mar. 05, 2019 LTR 916C 1
338-80-3124 201712 30
00014645

DARRYL C MOLLISON
9014 S MARSHFIELD AVE
CHICAGO IL 60620-5545

need to resolve a tax problem with the IRS. LITCs provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. For more information and to find an LTC near you, see the LTC page at www.taxpayeradvocate.irs.gov/litcmap or IRS Publication 4134, Low Income Taxpayer Clinic List. This Publication is also available by calling the IRS toll-free at 1-800-829-3676 or visiting your local IRS office.


When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,



Tonya Williams-Wallace
Operations Manager, AM OPs 1

Enclosures:
Copy of this letter
Publication 1
2015 tax return print



This Product Contains Sensitive Taxpayer Data

Tax Return Transcript

Request Date:	02-22-2019
Response Date:	02-22-2019
Tracking Number:	100432039218

SSN Provided: XXX-XX-3124
Tax Period Ending: Dec. 31, 2015

The following items reflect the amount as shown on the return (PR), and the amount as adjusted (PC), if applicable. They do not show subsequent activity on the account.

SSN: XXX-XX-3124
SPOUSE SSN:
NAME(S) SHOWN ON RETURN: MOLL
ADDRESS: 9014 S

FILING STATUS: Single
FORM NUMBER: 1040
CYCLE POSTED: 20161805
RECEIVED DATE: Apr. 15, 2016
REMITTANCE: \$0.00
EXEMPTION NUMBER: 1
DEPENDENT 1 NAME CTRL:
DEPENDENT 1 SSN:
DEPENDENT 2 NAME CTRL:
DEPENDENT 2 SSN:
DEPENDENT 3 NAME CTRL:
DEPENDENT 3 SSN:
DEPENDENT 4 NAME CTRL:
DEPENDENT 4 SSN:
PTIN:
PREPARER EIN:

Income

WAGES, SALARIES, TIPS, ETC:	\$14,972.00
TAXABLE INTEREST INCOME: SCH B:	\$0.00
TAX-EXEMPT INTEREST:	\$0.00
ORDINARY DIVIDEND INCOME: SCH B:	\$0.00
QUALIFIED DIVIDENDS:	\$0.00
REFUNDS OF STATE/LOCAL TAXES:	\$0.00
ALIMONY RECEIVED:	\$0.00
BUSINESS INCOME OR LOSS (Schedule C):	\$0.00
BUSINESS INCOME OR LOSS: SCH C PER COMPUTER:	\$0.00
CAPITAL GAIN OR LOSS: (Schedule D):	\$0.00

CAPITAL GAINS OR LOSS: SCH D PER COMPUTER:	\$0.00
OTHER GAINS OR LOSSES (Form 4797):	\$0.00
TOTAL IRA DISTRIBUTIONS:	\$0.00
TAXABLE IRA DISTRIBUTIONS:	\$0.00
TOTAL PENSIONS AND ANNUITIES:	\$0.00
TAXABLE PENSION/ANNUITY AMOUNT:	\$0.00
RENT/ROYALTY/PARTNERSHIP/ESTATE (Schedule E):	\$0.00
RENT/ROYALTY/PARTNERSHIP/ESTATE (Schedule E) PER COMPUTER:	\$0.00
RENT/ROYALTY INCOME/LOSS PER COMPUTER:	\$0.00
ESTATE/TRUST INCOME/LOSS PER COMPUTER:	\$0.00
PARTNERSHIP/S-CORP INCOME/LOSS PER COMPUTER:	\$0.00
FARM INCOME OR LOSS (Schedule F):	\$0.00
FARM INCOME OR LOSS (Schedule F) PER COMPUTER:	\$0.00
UNEMPLOYMENT COMPENSATION:	\$0.00
TOTAL SOCIAL SECURITY BENEFITS:	\$0.00
TAXABLE SOCIAL SECURITY BENEFITS:	\$0.00
TAXABLE SOCIAL SECURITY BENEFITS PER COMPUTER:	\$0.00
OTHER INCOME:	\$0.00
SCHEDULE EIC SE INCOME PER COMPUTER:	\$0.00
SCHEDULE EIC EARNED INCOME PER COMPUTER:	\$14,972.00
SCH EIC DISQUALIFIED INC COMPUTER:	\$0.00
TOTAL INCOME:	\$14,972.00
TOTAL INCOME PER COMPUTER:	\$14,972.00

Adjustments to Income

EDUCATOR EXPENSES:	\$0.00
EDUCATOR EXPENSES PER COMPUTER:	\$0.00
RESERVIST AND OTHER BUSINESS EXPENSE:	\$0.00
HEALTH SAVINGS ACCT DEDUCTION:	\$0.00
HEALTH SAVINGS ACCT DEDUCTION PER COMPTR:	\$0.00
MOVING EXPENSES: F3903:	\$0.00
SELF EMPLOYMENT TAX DEDUCTION:	\$0.00
SELF EMPLOYMENT TAX DEDUCTION PER COMPUTER:	\$0.00
SELF EMPLOYMENT TAX DEDUCTION VERIFIED:	\$0.00
KEOGH/SEP CONTRIBUTION DEDUCTION:	\$0.00
SELF-EMP HEALTH INS DEDUCTION:	\$0.00
EARLY WITHDRAWAL OF SAVINGS PENALTY:	\$0.00
ALIMONY PAID SSN:	
ALIMONY PAID:	\$0.00
IRA DEDUCTION:	\$0.00
IRA DEDUCTION PER COMPUTER:	\$0.00
STUDENT LOAN INTEREST DEDUCTION:	\$0.00
STUDENT LOAN INTEREST DEDUCTION PER COMPUTER:	\$0.00
TUITION AND FEES DEDUCTION:	\$262.00
TUITION AND FEES DEDUCTION PER COMPUTER:	\$262.00
DOMESTIC PRODUCTION ACTIVITIES DEDUCTION:	\$0.00
OTHER ADJUSTMENTS:	\$0.00
ARCHER MSA DEDUCTION:	\$0.00
ARCHER MSA DEDUCTION PER COMPUTER:	\$0.00
TOTAL ADJUSTMENTS:	\$262.00
TOTAL ADJUSTMENTS PER COMPUTER:	\$262.00
ADJUSTED GROSS INCOME:	\$14,710.00
ADJUSTED GROSS INCOME PER COMPUTER:	\$14,710.00

Tax and Credits

-65-OR-OVER:	NO
BLIND:	NO
SPOUSE 65-OR-OVER:	NO
SPOUSE BLIND:	NO
STANDARD DEDUCTION PER COMPUTER:	\$0.00
ADDITIONAL STANDARD DEDUCTION PER COMPUTER:	\$0.00
TAX TABLE INCOME PER COMPUTER:	\$6,259.00
EXEMPTION AMOUNT PER COMPUTER:	\$4,000.00
TAXABLE INCOME:	\$2,811.00
TAXABLE INCOME PER COMPUTER:	\$2,259.00
TOTAL POSITIVE INCOME PER COMPUTER:	\$14,972.00
TENTATIVE TAX:	\$281.00
TENTATIVE TAX PER COMPUTER:	\$226.00
FORM 8814 ADDITIONAL TAX AMOUNT:	\$0.00
TAX ON INCOME LESS SOC SEC INCOME PER COMPUTER:	\$0.00
FORM 6251 ALTERNATIVE MINIMUM TAX:	\$0.00
FORM 6251 ALTERNATIVE MINIMUM TAX PER COMPUTER:	\$0.00
FOREIGN TAX CREDIT:	\$0.00
FOREIGN TAX CREDIT PER COMPUTER:	\$0.00
FOREIGN INCOME EXCLUSION PER COMPUTER:	\$0.00
FOREIGN INCOME EXCLUSION TAX PER COMPUTER:	\$0.00
EXCESS ADVANCE PREMIUM TAX CREDIT REPAYMENT AMOUNT:	\$0.00
EXCESS ADVANCE PREMIUM TAX CREDIT REPAYMENT VERIFIED AMOUNT:	\$0.00
CHILD & DEPENDENT CARE CREDIT:	\$0.00
CHILD & DEPENDENT CARE CREDIT PER COMPUTER:	\$0.00
CREDIT FOR ELDERLY AND DISABLED:	\$0.00
CREDIT FOR ELDERLY AND DISABLED PER COMPUTER:	\$0.00
EDUCATION CREDIT:	\$0.00
EDUCATION CREDIT PER COMPUTER:	\$0.00
GROSS EDUCATION CREDIT PER COMPUTER:	\$0.00
RETIREMENT SAVINGS CNTRB CREDIT:	\$0.00
RETIREMENT SAVINGS CNTRB CREDIT PER COMPUTER:	\$0.00
PRIM RET SAV CNTRB: F8880 LN6A:	\$0.00
SEC RET SAV CNTRB: F8880 LN6B:	\$0.00
TOTAL RETIREMENT SAVINGS CONTRIBUTION: F8880 CMPTR:	\$0.00
RESIDENTIAL ENERGY CREDIT:	\$0.00
RESIDENTIAL ENERGY CREDIT PER COMPUTER:	\$0.00
CHILD TAX CREDIT:	\$0.00
CHILD TAX CREDIT PER COMPUTER:	\$0.00
ADOPTION CREDIT: F8839:	\$0.00
ADOPTION CREDIT PER COMPUTER:	\$0.00
FORM 8396 MORTGAGE CERTIFICATE CREDIT:	\$0.00
FORM 8396 MORTGAGE CERTIFICATE CREDIT PER COMPUTER:	\$0.00
F3800, F8801 AND OTHER CREDIT AMOUNT:	\$0.00
FORM 3800 GENERAL BUSINESS CREDITS:	\$0.00
FORM 3800 GENERAL BUSINESS CREDITS PER COMPUTER:	\$0.00
PRIOR YR MIN TAX CREDIT: F8801:	\$0.00
PRIOR YR MIN TAX CREDIT: F8801 PER COMPUTER:	\$0.00
F8936 ELECTRIC MOTOR VEHICLE CREDIT AMOUNT:	\$0.00
F8936 ELECTRIC MOTOR VEHICLE CREDIT PER COMPUTER:	\$0.00
F8910 ALTERNATIVE MOTOR VEHICLE CREDIT AMOUNT:	\$0.00
F8910 ALTERNATIVE MOTOR VEHICLE CREDIT PER COMPUTER:	\$0.00
OTHER CREDITS:	

TOTAL CREDITS:	\$0.00
TOTAL CREDITS PER COMPUTER:	\$0.00
INCOME TAX AFTER CREDITS PER COMPUTER:	\$226.00

Other Taxes

SE TAX:	\$0.00
SE TAX PER COMPUTER:	\$0.00
SOCIAL SECURITY AND MEDICARE TAX ON UNREPORTED TIPS:	\$0.00
SOCIAL SECURITY AND MEDICARE TAX ON UNREPORTED TIPS PER COMPUTER:	\$0.00
TAX ON QUALIFIED PLANS F5329 (PR):	\$0.00
TAX ON QUALIFIED PLANS F5329 PER COMPUTER:	\$0.00
IRAF TAX PER COMPUTER:	\$0.00
TP TAX FIGURES (REDUCED BY IRAF) PER COMPUTER:	\$281.00
IME TOTAL TAX (REDUCED BY IRAF) PER COMPUTER:	\$281.00
OTHER TAXES PER COMPUTER:	\$0.00
UNPAID FICA ON REPORTED TIPS:	\$0.00
OTHER TAXES:	\$0.00
RECAPTURE TAX: F8611:	\$0.00
HOUSEHOLD EMPLOYMENT TAXES:	\$0.00
HOUSEHOLD EMPLOYMENT TAXES PER COMPUTER:	\$0.00
RECAPTURE TAXES:	\$0.00
TOTAL ASSESSMENT PER COMPUTER:	\$281.00
TOTAL TAX LIABILITY TP FIGURES:	\$281.00
TOTAL TAX LIABILITY TP FIGURES PER COMPUTER:	\$281.00

Payments

FEDERAL INCOME TAX WITHHELD:	\$1,649.75
HEALTH CARE: INDIVIDUAL RESPONSIBILITY:	\$0.00
HEALTH CARE FULL-YEAR COVERAGE INDICATOR:	0
COBRA PREMIUM SUBSIDY:	\$0.00
ESTIMATED TAX PAYMENTS:	\$0.00
OTHER PAYMENT CREDIT:	\$0.00
REFUNDABLE EDUCATION CREDIT:	\$0.00
REFUNDABLE EDUCATION CREDIT PER COMPUTER:	\$0.00
REFUNDABLE EDUCATION CREDIT VERIFIED:	\$0.00
EARNED INCOME CREDIT:	\$0.00
EARNED INCOME CREDIT PER COMPUTER:	\$0.00
EARNED INCOME CREDIT NONTAXABLE COMBAT PAY:	\$0.00
SCHEDULE 8812 NONTAXABLE COMBAT PAY:	\$0.00
EXCESS SOCIAL SECURITY & RRTA TAX WITHHELD:	\$0.00
SCHEDULE 8812 TOT SS/MEDICARE WITHHELD:	\$0.00
SCHEDULE 8812 ADDITIONAL CHILD TAX CREDIT:	\$0.00
SCHEDULE 8812 ADDITIONAL CHILD TAX CREDIT PER COMPUTER:	\$0.00
SCHEDULE 8812 ADDITIONAL CHILD TAX CREDIT VERIFIED:	\$0.00
AMOUNT PAID WITH FORM 4868:	\$0.00
FORM 2439 REGULATED INVESTMENT COMPANY CREDIT:	\$0.00
FORM 4136 CREDIT FOR FEDERAL TAX ON FUELS:	\$0.00
FORM 4136 CREDIT FOR FEDERAL TAX ON FUELS PER COMPUTER:	\$0.00
HEALTH COVERAGE TX CR: F8885:	\$0.00
PREMIUM TAX CREDIT AMOUNT:	\$0.00
PREMIUM TAX CREDIT VERIFIED AMOUNT:	\$0.00
PRIMARY NAP FIRST TIME HOME BUYER INSTALLMENT AMT:	\$0.00
SECONDARY NAP FIRST TIME HOME BUYER INSTALLMENT AMT:	\$0.00

FIRST TIME HOMEBUYER CREDIT REPAYMENT AMOUNT:	\$0.00
FORM 5405 TOTAL HOMEBUYERS CREDIT REPAYMENT PER COMPUTER:	\$0.00
SMALL EMPLOYER HEALTH INSURANCE PER COMPUTER:	\$0.00
SMALL EMPLOYER HEALTH INSURANCE PER COMPUTER (2):	\$0.00
FORM 2439 AND OTHER CREDITS:	\$0.00
TOTAL PAYMENTS:	\$1,649.75
TOTAL PAYMENTS PER COMPUTER:	\$1,649.75

Refund or Amount Owed

REFUND AMOUNT:	\$-1,368.75
APPLIED TO NEXT YEAR'S ESTIMATED TAX:	\$0.00
ESTIMATED TAX PENALTY:	\$0.00
TAX ON INCOME LESS STATE REFUND PER COMPUTER:	\$0.00
BAL DUE/OVER PYMT USING TP FIG PER COMPUTER:	\$-1,368.75
BAL DUE/OVER PYMT USING COMPUTER FIGURES:	\$-1,368.75
FORM 8888 TOTAL REFUND PER COMPUTER:	\$0.00

Third Party Designee

THIRD PARTY DESIGNEE ID NUMBER:	
AUTHORIZATION INDICATOR:	0
THIRD PARTY DESIGNEE NAME:	

Schedule A--Itemized Deductions

MEDICAL/DENTAL

MEDICAL AND DENTAL EXPENSES:	\$0.00
ADJUSTED GROSS INCOME PERCENTAGE:	\$0.00
ADJUSTED GROSS INCOME PERCENTAGE PER COMPUTER 10 PERCENT:	\$1,471.00
ADJUSTED GROSS INCOME PERCENTAGE PER COMPUTER 7.5 PERCENT:	\$1,103.00
NET MEDICAL DEDUCTION:	\$0.00
NET MEDICAL DEDUCTION PER COMPUTER:	\$0.00

TAXES PAID

STATE AND LOCAL INCOME TAXES:	\$552.00
INCOME TAX OR GENERAL SALES TAX:	Income Taxes
REAL ESTATE TAXES:	\$0.00
PERSONAL PROPERTY TAXES:	\$0.00
OTHER TAXES AMOUNT:	\$0.00
SCH A TAX DEDUCTIONS:	\$552.00
SCH A TAX PER COMPUTER:	\$552.00

INTEREST PAID

MORTGAGE INTEREST (FINANCIAL):	\$0.00
MORTGAGE INTEREST (INDIVIDUAL):	\$0.00
DEDUCTIBLE POINTS:	\$0.00
QUALIFIED MORTGAGE INSURANCE PREMIUMS:	\$0.00
DEDUCTIBLE INVESTMENT INTEREST:	\$0.00
TOTAL INTEREST DEDUCTION:	\$0.00
TOTAL INTEREST DEDUCTION PER COMPUTER:	\$0.00

CHARITABLE CONTRIBUTIONS

CASH CONTRIBUTIONS:	\$0.00
OTHER THAN CASH: Form 8283:	\$0.00
CARRYOVER FROM PRIOR YEAR:	\$0.00
SCH A TOTAL CONTRIBUTIONS:	\$0.00
SCH A TOTAL CONTRIBUTIONS PER COMPUTER:	\$0.00

CASUALTY AND THEFT LOSS

CASUALTY OR THEFT LOSS:

\$0.00

JOBS AND MISCELLANEOUS

UNREIMBURSED EMPLOYEE EXPENSE AMOUNT:

\$2,329.00

TOTAL LIMITED MISC EXPENSES:

\$2,329.00

NET LIMITED MISC DEDUCTION:

\$2,035.00

NET LIMITED MISC DEDUCTION PER COMPUTER:

\$2,035.00

OTHER MISCELLANEOUS

OTHER THAN GAMBLING AMOUNT:

\$0.00

OTHER MISC DEDUCTIONS:

\$5,864.00

TOTAL ITEMIZED DEDUCTIONS

TOTAL ITEMIZED DEDUCTIONS:

\$7,899.00

TOTAL ITEMIZED DEDUCTIONS PER COMPUTER:

\$8,451.00

RECOMPUTED TOTAL ITEMIZED DEDUCTIONS PER COMPUTER:

\$0.00

ELECT ITEMIZED DEDUCTION INDICATOR:

SCH A ITEMIZED PERCENTAGE PER COMPUTER:

\$0.00

Form 8863 - Education Credits (Hope and Lifetime Learning Credits)**PART III - ALLOWABLE EDUCATION CREDITS**

GROSS EDUCATION CR PER COMPUTER:

\$0.00

TOTAL EDUCATION CREDIT AMOUNT:

\$0.00

TOTAL EDUCATION CREDIT AMOUNT PER COMPUTER:

\$0.00

Form 8917 - Tuition and Fees Deduction

STUDENT NAME CONTROL:

MOLL

STUDENT SSN:

XXX-XX-3124

ADJUSTED STUDENT QUALIFIED EXPENSES:

\$262.00

This Product Contains Sensitive Taxpayer Data

Form **3911**
(Rev. April 2009)Department of the Treasury – Internal Revenue Service
Taxpayer Statement Regarding Refund

OMB NO. 1545-1384

The box checked below is in reply to your inquiry on May 10, 2019 about your Federal tax return for 2017We sent you the following refund(s) \$ _____, \$ _____, \$ \$1,115.79 on March 12, 2018.☐ Check ☒ Direct Deposit☐ The U.S. Postal Service returned your check because they could not deliver it.☐ Your check was not cashed within one year of the issue date as the law requires and it can no longer be cashed.

▶ If we indicated above that your check was returned by the Post Office or not cashed within one year of the issue date, please complete Sections I and III of this form and send it back to us in the enclosed envelope or facsimile form to _____. We will send you a new check within six weeks of the date we receive this form.

☐ If you did not receive the refund check, or if you received it and it was lost, stolen or destroyed, please complete Sections I, II and III. Send this form back to us in the enclosed envelope or facsimile form to _____.

▶ If you don't hear from us by six weeks from the date you send the form back to us, please contact us at _____. If you prefer, you may write to us at the service center where you filed your return.

Section I

Print your current name(s), taxpayer identification number (for individuals, this is your social security number, for businesses, it is your employer identification number) and address, including ZIP code. If you filed a joint return, show the names of both husband and wife on lines 1 and 2 below.

1. Your name

Darryl C Mollison

Taxpayer Identification Number
338-80-3124

2. Spouse's name (if a name is entered here, spouse must sign on line 14).

Taxpayer Identification Number

3. Street

9014 S. Marshfield Ave.

Apt. No.

City

Chicago

State

IL

Zip code

60620-5545

▶ Please give us a phone number where you can be reached between 8 a.m. and 4 p.m. Include area code.

▶

Area code
312Number
522-7456

▶ If any of the above has changed since you filed your tax return, please enter the information below exactly as shown on your return.

4. Name(s)

Taxpayer Identification Number(s)

Street

Apt. No.

City

State

Zip code

▶ If you have filed a power of attorney authorizing a representative to receive your refund check, please enter his or her name and mailing address below.

5. Name of representative

6. Address (include ZIP code)

7. Type of return: ☐ Individual ☐ Business, Form _____ ☐ Other _____

Tax period: _____

Type of refund requested: ☐ Check ☐ Direct Deposit Amount: \$ S

Date filed: _____

Section II**Refund Information**
(Please check all boxes that apply to you.)8. ☒ I didn't receive a refund. ☐ I received a refund check, but it was lost, stolen or destroyed.9. ☐ I received the refund check and signed it.**NOTE:** The law doesn't allow us to issue a replacement check if you endorsed it and someone other than you cashed the check, since that person didn't forge your signature.10. ☒ I have received correspondence about the tax return. (Please attach a copy if possible.)

(Please give us the following information if possible.)

11. ☐ Name of bank and account number where you normally cash or deposit your checks:Bank: Chase BankAccount number: 73028335012. a. If the refund was a direct deposit, did you receive a "Refund Anticipation Loan"? ☐ YES ☒ NOb. Enter the Routing Transit Number(s) _____, _____, 071000013, and account number(s) _____, 730283350 shown on your return for the refund you did not receive.

Section III**Certification**

► Please sign below, **exactly** as you signed the return. If this refund was from a joint return, we need the signatures of **both** husband and wife before we can trace it.

Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge and belief, the information is true, correct, and complete. I request that you send a replacement refund, and if I receive two refunds I will return one.

13. Signature (For business returns, signature of person authorized to sign the check)

Date:

5/10/2019

14. Spouse's signature, if required (For businesses, enter the title of the person who signed above.)

Date:

Section IV

Description of Check
(For Internal Revenue Service use only)

Schedule number	Refund Date	Amount	Other (DLN, Check/Symbol, etc.)
Schedule number	Refund Date	Amount	Other (DLN, Check/Symbol, etc.)
Schedule number	Refund Date	Amount	Other (DLN, Check/Symbol, etc.)
Schedule number	Refund Date	Amount	Other (DLN, Check/Symbol, etc.)

Paperwork Reduction Act Notice – We ask for the information on this form to carry out the Internal Revenue laws of the United States. You aren't required to give us the information since the refund you claimed has already been issued. However, without the information we won't be able to trace your refund, and may be unable to replace it. You may give us the information we need in a letter.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is less than 5 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can write to the **Internal Revenue Service**, Attention: Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.

DO NOT send this form to this office. Instead, use the envelope provided, or mail it to the Internal Revenue Service center where you would normally file a paper tax return.

Friday, May 10, 2019

Addendum to Form 3911

To: Administrator of Processing

From: Darryl C. Mollison

Explanation of Entries

This addendum has been affixed to the form 3911 for further explanation of the form entries. The refund appurtenant to the taxpayer statement is associated with the 2017 1045 Tentative Application for Refund that was filed on Friday, February 16th, 2018; per the form instructions, this form was filed separately.

Although the refund for the 2017 1040 was received direct deposit on Saturday, March 12th, 2018, the 1045 refund for 2017 has yet to be processed or refunded under the Publication 17 limitations of 45-days with an additional 45 interest bearing days for full processing and remission. Hence, the Section II response is confirmed that, I did not receive the refund and I received a response about the tax return are materially valid. Per the IRS letter 662C, the corrections of the form were updated and entered into the database by Wednesday, May 9th, 2018.

Relevant Citations(1045 Refund Procedures)

§ 5.6411-1 Tentative refund under claim of right adjustment.

(d)Information required -

(1)In general. The application must contain (i) the taxpayer's name, address, and identification number and (ii) the information set forth in paragraph (d) (2) and (3) of this section, determined in accordance with section 1341 and the regulations under that section. For example, the decrease in tax under paragraph (d)(3)(iii) of this section is determined under § 1.1341-1(d)(4).

(iii) The tax for each prior taxable year (determined before adjustment under section 1341) to which any net operating loss described in section 1341(b)(4)(A) may be carried and the decrease in tax for each of those years that results from the carryback of that loss.

(3)Computation under section 1341(a)(5). The application must contain the following information related to the computation under section 1341(a)(5):

(iii) The decrease in tax for each prior taxable year computed under section 1341(a)(5)(B), including any decrease resulting from a net operating loss or capital loss described in section 1341(b)(4)(B); and

(iv) The amount treated as an overpayment of tax under section 1341(b)(1).

(e)Time and place for filing. The application must be filed no earlier than the date of filing the return for the taxable year of restoration and no later than the date 12 months from the last day of that taxable year. The application must be filed with the Internal Revenue Service Center (or other office) where the taxpayer filed its return for the taxable year of restoration.

26 U.S. Code § 6512 - Limitations in case of petition to Tax Court

Friday, May 10, 2019

(b) OVERPAYMENT DETERMINED BY TAX COURT

(1) JURISDICTION TO DETERMINE

Except as provided by paragraph (3) and by section 7463, if the Tax Court finds that there is no deficiency and further finds that the taxpayer has made an overpayment of income tax for the same taxable year, of gift tax for the same calendar year or calendar quarter, of estate tax in respect of the taxable estate of the same decedent, or of tax imposed by chapter 41, 42, 43, or 44 with respect to any act (or failure to act) to which such petition relates, in respect of which the Secretary determined the deficiency, or finds that there is a deficiency but that the taxpayer has made an overpayment of such tax, the Tax Court shall have jurisdiction to determine the amount of such overpayment, and such amount shall, when the decision of the Tax Court has become final, be credited or refunded to the taxpayer. If a notice of appeal in respect of the decision of the Tax Court is filed under section 7483, the Secretary is authorized to refund or credit the overpayment determined by the Tax Court to the extent the overpayment is not contested on appeal.

(2) JURISDICTION TO ENFORCE

If, after 120 days after a decision of the Tax Court has become final, the Secretary has failed to refund the overpayment determined by the Tax Court, together with the interest thereon as provided in subchapter B of chapter 67, then the Tax Court, upon motion by the taxpayer, shall have jurisdiction to order the refund of such overpayment and interest. An order of the Tax Court disposing of a motion under this paragraph shall be reviewable in the same manner as a decision of the Tax Court, but only with respect to the matters determined in such order.

26 U.S. Code § 6402 - Authority to make credits or refunds

(a) GENERAL RULE

In the case of any overpayment, the Secretary, within the applicable period of limitations, may credit the amount of such overpayment, including any interest allowed thereon, against any liability in respect of an internal revenue tax on the part of the person who made the overpayment and shall, subject to subsections (c), (d), (e), and (f) [1] refund any balance to such person.

26 U.S. Code § 6511 - Limitations on credit or refund

(d) SPECIAL RULES APPLICABLE TO INCOME TAXES

(2) SPECIAL PERIOD OF LIMITATION WITH RESPECT TO NET OPERATING LOSS OR CAPITAL LOSS CARRYBACKS

(A) Period of limitation

If the claim for credit or refund relates to an overpayment attributable to a net operating loss carryback or a capital loss carryback, in lieu of the 3-year period of limitation prescribed in subsection (a), the period shall be that period which ends 3 years after the time prescribed by law for filing the return (including extensions thereof) for the taxable year of the net operating loss or net capital loss which results in such carryback, or the period prescribed in subsection (c) in respect of such taxable year, whichever expires later. In the case of such a claim, the amount of the credit or refund may exceed the portion of the tax paid within the period provided in subsection (b)(2) or (c), whichever is applicable, to the extent of the amount of the overpayment attributable to such carryback.

Darryl C. Mollison

Tax ID: 338-80-3124

Ph: 312-522-7456

Response to 60-Day Processing Letter

To: Ursula Dean
Operations Manager, Operations 2

From: Darryl C. Mollison SSN: 338-80-3124

This is my written response to the March 25th, 2019 letter coded- 2645C. I have recently corresponded with the tax representative from the attached toll-free number enclosed with the letter above mentioned. I have submitted the filling through a tax advocate in December 2018 for processing of the 2017 tax year Tentative Application for Refund (Net Operating Loss) 1045. I have continually received futher requested for 60-day extensions since. This matter is now delaying my 2018 tax filing. Appurtenant to the most recent correspondences dated Feb 22nd, March 18th, March 22nd, and March 30th, I have only received the 2645C affixed with your signature. However, the tax representative informed me that these correspondences are in route. I am equally sending a copy of the 662C with the corrected figures, the fax to Claudia Diaz tax advocate and the relevant document to the processing of this form (form 1045 filed Feb 16th, 2018). Similarly, the last transcript has addressed that a refund freeze has been lifted with the 290-transaction code. Please respond in the most urgent manner of your availability to resolve this matter and remit the necessary processing.

Sincerely,



Darryl C. Mollison

dcmollison@gmail.com

312-52-7456



Internal Revenue Service

United States Department of the Treasury
PHILADELPHIA, PA 19255-1498

Tracking ID: 100437916713
Date of Issue: 03-22-2019

063398.799157.114547.19802 1 AB 0.412 536



DARRYL C MOLLISON
9014 S MARSHFIELD AVE
CHICAGO, IL 60620



063398

Tax Period: December, 2017

Information about the Request We Received

In this letter, we'll report the status of the request we received.

The transcripts provided by the IRS have been modified to protect taxpayers' privacy. Transcripts only display partial personal information, such as the last four digits of the taxpayer's Social Security Number. Full financial and tax information, such as wages and taxable income, is shown on the transcript.

We've enclosed the transcript or transcripts that you requested on March 22, 2019.

A transcript of account shows a summary of your tax return and subsequent actions taken. These actions could include payments, amended returns, and corrections we made to the original return due to math mistakes.

Information for current tax years is available immediately on our computer systems. Delivery time to you depends on how you submit your request and the delivery method you select to receive the information.

If you have any questions about information contained in the transcripts or other enclosed information, please call us at the IRS telephone number listed in your local directory or at 1-800-829-8374.

Sincerely Yours,

Patricia LaPosta

Patricia LaPosta, Director
Electronic Products & Svcs Support

Enclosures:
Account Transcript

**Internal Revenue Service**

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 03-22-2019
Response Date: 03-22-2019
Tracking Number: 100437916713

Account Transcript

FORM NUMBER: 1040

TAX PERIOD: Dec. 31, 2017

TAXPAYER IDENTIFICATION NUMBER:

XXX-XX-3124

DARR MOLL
9014 S

063398

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.00	AS OF: Mar. 18, 2019
ACCRUED PENALTY:	0.00	AS OF: Mar. 18, 2019

ACCOUNT BALANCE
PLUS ACCRUALS
(this is not a
payoff amount): 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS: 01
FILING STATUS: Single
ADJUSTED GROSS
INCOME: -14,348.00
TAXABLE INCOME: 0.00
TAX PER RETURN: 0.00
SE TAXABLE INCOME
TAXPAYER: 0.00
SE TAXABLE INCOME
SPOUSE: 0.00
TOTAL SELF
EMPLOYMENT TAX: 0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Apr. 15, 2018
PROCESSING DATE Mar. 26, 2018

CODE	EXPLANATION OF TRANSACTION	TRANSACTIONS CYCLE	DATE	AMOUNT
150	Tax return filed 89221-055-67100-8	20181003	03-26-2018	\$0.00
806	W-2 or 1099 withholding		04-15-2018	-\$980.00
766	Credit to your account		04-15-2018	-\$135.79
846	Refund issued		03-12-2018	\$1,115.79
976	Duplicate return filed 89221-063-65652-8		04-15-2018	\$0.00
290	Additional tax assessed 09254-457-18000-9	20190905	03-18-2019	\$0.00
971	Notice issued		03-18-2019	\$0.00

This Product Contains Sensitive Taxpayer Data



FRESNO CA 93888-0025

In reply refer to: 1042000000
Mar. 25, 2019 LTR 2645C K0
338-80-3124 201712 30
Input Op: 1009925631 00039557
BODC: WI

DARRYL C MOLLISON
9014 S MARSHFIELD AVE
CHICAGO IL 60620-5545



013901

Taxpayer identification number: 338-80-3124
Tax periods: Dec. 31, 2017

Form: 1040

Dear Taxpayer:

We received one of the following items from you or your authorized third party on Nov. 01, 2018.

- Correspondence
- Telephone inquiry
- Payment
- Form
- Response to our inquiry or notice
- Penalty abatement request
- Installment agreement
- Other

We're working on your account. However, we need an additional 60 days to send you a complete response on what action we are taking on your account. We don't need any further information from you right now.

If you have questions, you can call us toll free at 1-800-829-0922.

If you prefer, you can write to the address at the top of the first page of this letter.

You can get any of the forms or publications mentioned in this letter by calling 800-TAX-FORM (800-829-3676) or visiting our website at www.irs.gov/formspubs.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

1042000000

Mar. 25, 2019 LTR 2645C K0

338-80-3124 201712 30

Input Op: 1009925631 00039558

DARRYL C MOLLISON
9014 S MARSHFIELD AVE
CHICAGO IL 60620-5545

Sincerely yours,

Ursula D. Dean

URSULA DEAN
OPERATIONS MANAGER, OPERATIONS 2

Monday, October 7, 2019

Inquiry into Processing of the 2017 1045 NOL Filing

To: Administrator of Processing

From: Darryl C. Mollison

I am addressing this matter formally per IRS advisement, legal counsel, IRM and IRC procedure to request a formal processing review of my 2017 NOL filing submitted February 16, 2018.

Certified Deliver Receipt Numbers:

70173040000026697596 delivered at 12:17 pm on February 19, 2018 in FRESNO, CA 93888 **Form 1040 2017** filing; **70173040000026697589** delivered at 6:19 am on February 22, 2018 in FRESNO, CA 93888 **Form 1045 2017 Separate** filing; **70150640000600012154** delivered on March 19, 2018 at 5:19 pm Delivered FRESNO, CA 93888 **Form 1040X 2015 Amended Tax** filing.

List of Correspondences beginning April 5th through May 22nd 2018:

Assistor Numbers- 1003518182, 1000178722, 1003367317, 1000161772, 1003366714, 100739369, 1002863323, 1003359864, 1000270289, 1003541349, 1000270117, 1001899951, 100335984, 1002043562, 1000247515- consistent notations on this date

- No Tax Filing/Information of Filing; Not in System(repetitiously)
- No record of phone call for additional information
- Check the IRS 1040X processing update website after three weeks
- No record in the system
- A (.) was attached to my SSN that denied website updates
- Inform correspondence group of "challenge of processing" in writing

Correspondences with Chicago Tax advocate and IRS National Appointment offices May 29th, 2018:

Assistor Numbers- 100098455, 1001307219

- I do not have the requirements to request a tax advocate. He cannot set up an appointment with the Tax Advocate office at this time.
- Contact the IRS to set up an appoint to go over each return and "your 1045s"

Correspondences with the Chicago IRS Office July 3rd and Tax Payer Advocacy Hotline July 18th, 2018

- Having spoken to Representative Burrows, I was informed that I was in queue to be assigned a Taxpayer Advocate
- Assistor Number 1000678107, assigned me a PIN of 2425 and apologized for not having a Taxpayer Advocate contact me with 5-business days of the IRS meeting assignment
- Assistor Number 1000565063 case not opened multiple PIN's call disconnected—will call back immediately under those circumstances—Fax original 1045 to Chicago office, Assigned Tax Advocate will be contacting on July 23rd—case #6656775

Correspondence with Assigned Tax Advocate Mrs. Merritt

- July 27th spoke with Mrs. Merritt with attained counsel Mr. John P D'Arco addressing the processing of the 1040X and 1045—I was informed that the amendments to the 1040X were corrected but no 1045 had been filed or processed
- August 8th again Mrs. Merritt and counsel addressed that the 1040X had been calculated correctly and requested hardship documents to justify an expedited procedure. A next

Monday, October 7, 2019

communication date was set for August 21st with as prospective resolve date of September 13th.

- The documents were remitted and I was not contacted by Mrs. Merritt until August 13th; when I was informed that their office would be closed for two weeks beginning August 17th. She also requested any documentation before the 17th the address the treatment for the occupational designation.
- After making several contacts with Mr. D'Arco of the request for correspondence, he had nothing to offer and his services were concluded on August 15th. Further, I began seeking new counsel to address a **request for immediate remedy**.
- Having spoke the Tax Advocate Merritt on September 12th, I was informed that the 2015 1040X issue had been resolved. I reiterated that the issue was the processing of the 1045 for 2017, to which she replied that I could seek an appeal, that she was closing the case and could forward the forms to the IRS for the 2015 1040X.
- Mrs. Walker -100027289 Tax Advocate hotline November 6, 2018 – appeal filed, correspondence sent from Appeals Division - not yet received.
- Contact Office of Appeals – spoke to Susan – received contact to Jarnail Dhatt (Fresno) and Richard Stefanski (Ogden) 11/6/18
- Mrs Garza from Jaranail Dhatt's office – no appeal process through them without levy and letter of taxes owed – referred to 1040 customer service line
- 1040 Customer Service "Your tax return is still being processed. A refund date will be provided when available."
- November 23, 2018 IRS Chicago Office Meeting – I spoke with Mrs. Zachery 1000244110 she informed me that the 2017 Filing transcript was still not updated with the processing of the 2017 NOL. She also referred me to the Tax Advocates office to address the further research into the 12203 Appeal and the processing of the NOL.
- November 24, 2018 I received a follow-up letter input op: 0909960028 0018629 stating that the IRS required 60 additional days to send a complete response on the action.
- November 28, 2018 – I spoke with Mrs. Day 10002464563 addressing the notations and purpose of the last correspondence (LTR 2645C); she reiterated that the 1045 for 2017 was never scanned or processed – Mrs. Merritt forwarded the 2017 NOL documents under the 2015 1040X filing. Mrs. Day equally advised me to have the Tax Advocate "file the 2017 NOL to be scanned, processed and expedited. Similarly, it was addressed that all further documents after the filing of the 1040X for 2015 were attached to the database under 2015.
- Mrs. Crossland 1000163903 intake Tax Advocate cannot open the case – has to request that previous office to reopen the case - she stated that various notes of the previous Tax Advocate were incorrectly addressed per our conversations and that I denied my interest in the carryforward, I
- December 30, 2018 IRS transcript request service, "service will be unavailable due to system maintenance." – Partial government shutdown service resumed 1/28/2019
- January 30, 2019 – Tax Advocate Claudia Diaz returns several messages from government reopen – States that she forwarded the 2017 NOL for processing and still quotes the processing the 2017 1040X as being the processing of the NOL for 2017 – recommits that the NOL for 2017 could not be claimed per the 1341b-1 provisions attached to the form. Also state the forms the Tax Advocate Merritt had been filled and processed – previous to the submission of the signed 2017 NOL fax to her directly for processing at the Ogden office in December. States that she could not understand the calculation of the form and the Tax advocate office could be of no further assistance.

Monday, October 7, 2019

- February 19, 2019, I spoke with Ms. Nabarek 1002963186 in address to the February 17th extension letter—requesting 60 more days of review. She cited the 35-day partial federal shutdown and appended a referral to the Tax Advocates office once again.
- February 26, 2019, Tax representatives Hatchett 1001677566 and Winston 1000341816 confirmed that February 19th referral and 22nd letter were not yet received—Carter 1002629575 cited letter was received and there will be direct contact with the Tax Advocate on the 2017 1045 processing,
- February 27th, 2019 Scrivens 1000270255 very helpful—placed on hold during transfer, received PIN—not connected—six hours on hold within two days “technical difficulties.”
- February 28th, 2019, Jones 10026774261 received PIN placed on hold 164 minutes “service unavailable in your area.”
- March 4th, 2019, Mrs. Dobson informed me of a Federal reference Notice. She stated that a Tax Advocate referral had been generated and that I could expect a call within 3 to 5 business days—“contact directly if there were no phone correspondence.”
- March 7th, 2019, still no correspondence from Tax Advocate—Harding 1002043521 very obstructionist, requesting 3-years of tax details as verification and reason for Tax Advocate after two referral requests—received PIN Gardener 1000677862 to Green to Miller 1000777078 transferred back to individual tax line.
- March 13th, 2019, I spoke with Mrs. Magano 1000190202. I was transferred to the intake line and left on hold for 60 minutes. Equally, another battery of contact was Gardener 1000677862, who then transferred me to Green, who then transferred me to Miller 1000777078 and finally the individual tax line.
- March 30th, 2019, I contacted yet another tax representative who was quite informative. She informed me of a math error explanation. This is after the IRS had corrected the form and “entered the corrections into their database. Made several attempts to misstate me in the conversation, continued to refer to the shutdown and stated that she was referring the information to Ursula Dean. She then stated that I should wait for a letter and call for a referral, “a referral without the letter will be closed out with no response.” She then instructed me to fax or write a letter with the 2645C and 662C to Ursula Dean Operations Manager to the Fresno Service Center.
- April 3rd, 2019, I spoke to Mrs. Hardaway 1000703854. She did not know where operations 2 is, could not contact Ursula Dean, requested my SSN, address, cell number, email and addressed three letters that were not received by me: 474C, yet to be received by call date, 916C, stating incomplete for processing (while the documents were specifically request by Tax Advocate Diaz), CP55, notice of refiled tax return, notwithstanding the procedural notation on the “Processing Copy.” Mrs. Hardaway was very obstructive, requesting the same information from the 2645C letter over 5 times.
- April 26th, 2019, I spoke with Mr. Taylor 1003264649. He informed me that letter 3175 had been mailed (a letter I still have not received), stating that I was making frivolous correspondence, two cases had been created, with three missing correspondences—redressing those from the April 3rd call. I was then transferred to business accounts to receive any updates on the 1045. I spoke with Mrs. Snapp 1002911414, who then transferred me to Mrs. James 1003667910. Mrs. James appeared highly confused, stating the “the return is not processed, she cannot calculate interest, doesn’t know of an AFR and reiterated the contents of letter 3175C, “I have no legal premise, do not continue to correspond, I am harassing the IRS and appeal procedures and finally, “my legal claims are frivolous.”
- April 29th, 2019, I spoke to Mr. Reynolds, he stated that he could see the 3175C “in the system” but could not address any contents. I was then forwarded to Carryback requests—not answer.

Monday, October 7, 2019

- May 23rd, 2019, I attended a schedule meeting at the Chicago IRS walk-in Office. There I spoke with Mrs. Romano 1001913091. She could actually follow my reasoning and suggested that I was deserving of follow-up treatment in my claim. We once again reviewed the correspondences and once again requested a referral to the Tax Advocates Service. I also spoke with Mrs. Jackson, who personally went to the Tax Advocate Service Offices in the building and made a request for the Manager of Tax Advocates to communicate with me.
- May 30th, 2019, I spoke with Mrs. Moore, 1000149599 at the Tax Advocate Service. I was given a PIN and left on hold for 64 minutes. During the return call I spoke with Nellon 100015410, who informed me that a Tax Advocate was referred and should be contacting me within the coming days.
- June 8th, 2019, I spoke with Andrew Van Singel, Director of the Chicago Tax Advocate Service. We discussed the underlying issues and he informed me that he would be personally looking into the matter.
- June 10th, 2019, I spoke with Mr. Van Singel once again. He was very inconsistent with the statements he made and continued to say that I made them. He stated that the call was recorded, as if I did not have plenty of experience with that, and he would not address the procedural progress that was requested at all.
- June 11th, 2019, spoke to Mrs. Beulieu, 1000111427, who stated that there was, "no open Taxpayer Advocate Case" and "nothing is in examination for processing." I then left a message with Mr. Van Singel verbally requested an FOIA file inquiry. Calling back for clarity of the case status, in then spoke with Mrs. Taylor 10006277907, then Mr. Horner 1002830791, who stated that there was additional information and then in the next breathe that there was no additional information.
- June 12th, 2019, Mr. Van Singel, stated that he was looking into the procedural updates. Mr. Van Singel informed me that it had to be in hardcopy format and that he would be sending out a "letter with a comprehensive description" of findings.
- July 1st, 2019 I received a correspondence from Mr. Van Singel stating that he is required to address the processing division for the TAS Hardship manual refund. The accompanying disposition letter arrived stating that no refund submit documents regarding this matter to the IRS, it may impose a civil penalty of \$5,000."
- August 20th, 2019 I spoke with 5 TA representative via phone, received a PIN and Mrs. Parker submitted the 911 Request to reopen. (1003676989, 1002728768, 1000678107, 10001511681, 1001181291)
- August 22nd, 2019 Mrs. May (1000621328) confirmed 911 Request to Reopen was filed
- August 26th, 2019 call from Andrew Van Singel—call dropped. Upon my return call Mr. Van Singel cited his previous correspondence.
- August 27-28th, 2019 No Tax advocate . (1002741583, 1000678141) TA rep Williams (1000777187) reopen determination will take 9-11 business days.
- Having also sought legal counsel on this matter, I have been advice to seek a tax advocate. This will have been requested previously to the receipt of this letter. In light of the statutory processing time addressable **IRM 21.5.9.5(3) Carryback Processing, IRM 21.5.9.5.47(7) Carryback Claims (TENTS and RINTS) Filed in Conjunction with Amended Returns Filed for the Loss Year, IRM 6411(b & c(2)), IRM 6611 b 2-3, CFR 5.6411-1 (e), IRC 1341(b)(1), IRS Section 6402(a), The Tax Payer's Bill of Rights #1 and 2, 26 CFR 301.6621-1: Interest rate-Determination of Interest and REV. RUL. 2018-12 TABLE 1 and d(2)**, the mandatory filing of supplemental forms with the 2015 1040X (notation "*Do Not Process*"), the 90-day processing deadline has elapsed, concurrently the corrections to the 1040X and attached NOL schedules did not address the relevant refunds as amended—I request your full due diligence in this matter.



INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

October 1, 2019

Darryl C. Mollison
9014 S. Marshfield Avenue
Chicago, Illinois 60620-5545

Dear Mr. Mollison:

This is in response to your Freedom of Information Act (FOIA) request, dated and received on September 9, 2019, seeking access to records maintained by the Treasury Inspector General for Tax Administration (TIGTA). Specifically, you stated:

My name is Darryl C. Mollison and I am making an FOIA request for existing documents into the finding of the 2017 NOL Processing Complaint addressed by Special Agent Harkey, of the TIGTA Chicago offices, in September 2019. I am requesting the findings of the report and IRS response pertaining to the 2017 NOL processing--including any appurtenant interest of that filing to include in my current filing for the 2018 year.

For your information, Congress excluded three discrete categories of law enforcement and national security records from the requirements of the FOIA. See 5 U.S.C. § 552(c) (2006 & Supp. IV 2010). This response is limited to those records that are subject to the requirements of the FOIA. This is a standard notification that is given to all our requesters and should not be taken as an indication that excluded records do, or do not, exist.

A search of TIGTA indices located Complaint TRN-1909-0110 as responsive to your request. To the extent you are requesting information maintained by TIGTA with respect solely to your complaint, TRN-1909-0110, we have located a total of twenty-five (25) pages of documents consisting of the complaint records for TRN-1909-0110. We are releasing to you twenty-two (22) pages in full and three (3) pages in part. A copy is enclosed. We are asserting FOIA subsections (b)(6) and (b)(7)(C) as the justification for withholding.

FOIA subsection (b)(6) permits the withholding of records and information about individuals when disclosure of the information could result in a clearly unwarranted invasion of personal privacy. The withheld information consists of identifying

information compiled with regard to individuals other than you. Releasing the withheld information would not shed any light into the Agency's performance of its official functions, but instead could result in an invasion into the personal privacy of the individuals whose names and personal information have been withheld. As a result, the privacy interests of the third parties outweigh the public's interest in having the information released.

FOIA subsection (b)(7)(C) permits an agency to withhold "information compiled for law enforcement purposes the release of which could reasonably be expected to constitute an unwarranted invasion of personal privacy." The withheld information consists of identifying information compiled with regard to individuals other than you. Releasing the withheld information would not shed any light into the Agency's performance of its official functions, but instead could result in an invasion into the personal privacy of the individuals whose names and personal information have been withheld. The information was compiled for law enforcement purposes and the privacy interest of the third parties outweighs the public's interest in having the information released. As a result, this information has been withheld in response to your request.

To the extent you are requesting documents pertaining to a third party, TIGTA can neither admit nor deny the existence of responsive records. Your request seeks access to the types of documents for which there is no public interest that outweighs the privacy interests established and protected by the FOIA (5 U.S.C. §§ 552(b)(7)(C) and (b)(6)). This response should not be taken as an indication that such records exist; rather it is our standard response to requesters seeking records on third parties.

We have enclosed an Information Sheet that explains the subsections cited above as well as your administrative appeal rights. If you file an appeal, your appeal must be in writing, signed by you, and postmarked or electronically transmitted within ninety (90) days from the date of this letter. You should address the envelope as follows:

Freedom of Information Act Appeal
Treasury Inspector General for Tax Administration
Office of Chief Counsel
City Center Building
1401 H Street, NW, Suite 469
Washington, DC 20005